United States Bankruptcy Court

Southern District of New York

In re Lehman Brothers Holdings Inc.,

Case Nos. 08-13555

Jointly Administered

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Merrill Lynch Credit Products, LLC	Delaware Enhanced Global Dividend and Income Fund	
Name of Transferee	Name of Transferor	
	Court Claim #: 66779	
	Claim Amount: \$36.509	

Name and Address where notices to Transferee should be sent:

Merrill Lynch Credit Products, LLC
Bank of America Tower- 3rd Floor
One Bryant Park
New York, New York 10036
Attn: Jeffrey Benesh and Ron Torok
Tel: 646-855-7450

Email: jeffrey.benesh@baml.com / ron.torok@baml.com

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

MERRILL LYNCH CREDIT PRODUCTS, LLC

GC_

By: Name: Royald Torok
Title: Use Tesident

Date: April 5, 2011

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EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Delaware Enhanced Global Dividend and Income Fund

Delaware Enhanced Global Dividend and Income Fund, a statutory trust organized under the laws of Delaware[, with an address of c/o Delaware Management Company, 2005 Market Street Philadelphia, PA 19103 ("SELLER"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Merrill Lynch Credit Products, LLC, its successors and assigns, with offices located at One Bryant Park, New York, NY 10036 ("BUYER"), all right, title and interest in and to the claim (proof of claim number 66779) of SELLER against Lehman Brothers Holdings Inc., and its affiliates in the amount of \$36,509 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555.

SELLER hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and BUYER herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to BUYER.

Q. C.

IN WITNESS WHEREOF, dated as of the 3/2 day of March, 2011.

DELAWARE ENHANCED GLOBAL DIVIDEND AND INCOME FUND

Name:

Title:

MERRILL LYNCH CREDIT PRODUCTS, LLC

By: Name: ROMALP TOLOGE

Title: Vice President

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076			PROOF OF CLAIM AMENDED	
In Re: Lehman Brothers Holdings Inc., et al. Debtors. Name of Debtor Against Which Claim is Held	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered) Case No. of Debtor	Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000066779		
Lehman Brothers Holdings Inc.	08-13555		08-13555 (JMP) 0000066779	
NOTE: This form should not be used to make a cl. after the commencement of the case. A request format be filed pursuant to 11 U.S.C. § 503. Additional claim for Lehman Programs Securities (See definition).	ann for an administrative expense arising r payment of an administrative expense analy, this form should not be used to make			
2005 Market Street Stradl Philadelphia, PA 19103-7094 2600 0 Attn.: Michael Dresnin, Philad Assistant Vice President and Legal Couns (215) 255-1511 Telephone number: (215) 564-8052 Er Name and address where payment should be se Michael E. Dresnin, Assistant Vice Preside Delaware Investments 2005 Market Street, Philadelphia, PA 1910 Telephone number: (215) 255-1511 En	Patterson, Esquire ey Ronon Stevens & Young, LLP One Commerce Square elphia, PA 19103-7098 el MEDresnin@delinvest.com mail Address: ppatterson@stradley.com int (if different from above) ent and Legal Counsel MEDresnin@delinvest.com MEDresnin@delinvest.com MEDresnin@delinvest.com	Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: 1 9 4 (If known) Filed on: 9 14 09 Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. Check this box if you are the debtor or trustee in this case.	5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of	
If all or part of your claim is secured, complete Item 4 below, however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim is as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6. Check this box if all or part of your claim is based on a Derivative Contract.* Check this box if all or part of your claim is based on a Guarantee.* "IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO http://www.lehman-claims.com AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED. Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or charges to this form or on http://www.lehman-claims.com if claim is a based on a Derivative Contract or Guarantee.		your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim: Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).		
2. Basis for Claim: Swap Contract Guarantee (See instruction #2 on reverse side.)		Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). Up to \$2,425 of deposits toward purchase,		
 Last four digits of any number by which creditor identifies debtor: 1937 (Tay ID) 3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff:			lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). Other - Specify applicable paragraph of 11 U.S.C. § 507(a)().	
Describe: Value of Property: \$ Annual Interest Rate		Amount entitled to priority:		
7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		FILED / RECEIVED JUN 0 4 2010		
person authorized to file this cabove. Attach copy of power of the cabove of the cabov	g this claim must sign it. Sign and print name as claim and state address and telephone number if of attorney, if any. Section Compared to the content of the content	different from the notice address	EPIQ BANKRUPTCY SOLUTIONS, LLC th. 18 U.S.C. §§ 152 and 3571.	